

EXHIBIT A

MERKLE SIEGEL & FRIEDRICHSEN, P.C.

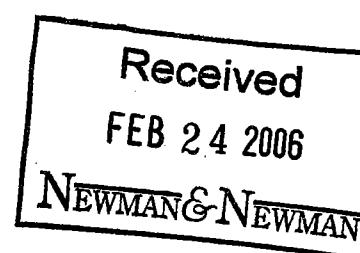
ATTORNEYS AT LAW

DANIEL R. MERKLE*
ROBERT J. SIEGEL
TIMOTHY M. FRIEDRICHSEN*

1325 FOURTH AVENUE, SUITE 940
SEATTLE, WASHINGTON 98101-2509
PHONE: 206-624-9392 FAX: 206-624-0717

*OF COUNSEL

February 16, 2006



Derek A. Newman
Newman & Newman, LLP
505 Fifth Ave., Suite 610
Seattle, WA 98104

RE: Gordon v. Virtumundo

Dear Derek:

As per your request, I am forwarding herewith CD containing over 6,000 emails my client received from Virtumundo and Adknowledgmaiil. It is my hope that once you and your client see the unrefutable evidence in this case, with the knowledge that you have no viable defense, we can move to serious settlement negotiations, and dispense with wasteful and futile motions to dismiss, and other litigation tactics.

Notwithstanding that you may have obtained a favorable decision from a rogue Utah court on long arm jurisdiction, you well know that the chances of a Washington court denying jurisdiction in a case like this, in light of this State's well settled precedents, is virtually nil.

As always, your cooperation is appreciated. We look forward to your timely reply.

Sincerely,
MERKLE SIEGEL & FRIEDRICHSEN, P.C.

Robert J. Siegel

cc: client